



General Assembly

***Amendment***

February Session, 2002

LCO No. 4413

\*HB0573504413HD0\*

Offered by:

REP. MCDONALD, 148<sup>th</sup> Dist.

REP. STILLMAN, 38<sup>th</sup> Dist.

To: Subst. House Bill No. 5735

File No. 451

Cal. No. 303

***"AN ACT IMPLEMENTING RECOMMENDATIONS OF THE  
LEGISLATIVE COMMISSIONERS FOR TECHNICAL REVISIONS TO  
VARIOUS TAX STATUTES."***

1 In line 98, after the comma, insert "or space in a railroad parking  
2 facility in a municipality located within an area of the state designated  
3 as a severe nonattainment area for ozone under the federal Clean Air  
4 Act owned or operated by the state on or after April 1, 2000,"

5 In line 135, strike "a hypertrichologist" and insert in lieu thereof "an  
6 electrologist"

7 In line 151, after "hospital", insert ", except that "sale" and "selling"  
8 does not include such patient care services rendered during the period  
9 commencing July 1, 2001, and ending June 30, 2003"

10 In line 845, after "Act", insert "or space in a railroad parking facility  
11 in a municipality located within an area of the state designated as a  
12 severe nonattainment area for ozone under the federal Clean Air Act

13 owned or operated by the state on or after April 1, 2000,"

14 In line 903, after "hospital", insert ", except that "sale" and "selling"  
15 does not include such patient care services for which payment is  
16 received by the hospital during the period commencing July 1, 2001,  
17 and ending June 30, 2003"

18 In lines 2009 and 2024, strike "six-month" and insert in lieu thereof  
19 "redemption"

20 After the last section, insert the following:

21 "Sec. 54. Subdivision (19) of section 12-412 of the general statutes is  
22 repealed and the following is substituted in lieu thereof (*Effective July*  
23 *1, 2002*):

24 (19) Sales of and the storage, use or other consumption of (A)  
25 oxygen, blood or blood plasma when sold for medical use in humans  
26 or animals; (B) artificial devices individually designed, constructed or  
27 altered solely for the use of a particular handicapped person so as to  
28 become a brace, support, supplement, correction or substitute for the  
29 bodily structure, including the extremities of the individual, and repair  
30 or replacement parts and repair services rendered to property  
31 described in this subparagraph; (C) artificial limbs, artificial eyes and  
32 other equipment worn as a correction or substitute for any functioning  
33 portion of the body, custom-made wigs or hairpieces for persons with  
34 medically diagnosed total and permanent hair loss as a result of  
35 disease or the treatment of disease, artificial hearing aids when  
36 designed to be worn on the person of the owner or user, closed circuit  
37 television equipment used as a reading aid by persons who are  
38 visually impaired and repair or replacement parts and repair services  
39 rendered to property described in this subparagraph; (D) canes,  
40 crutches, walkers, wheel chairs and inclined stairway chairlifts for the  
41 use of invalids and handicapped persons, and repair or replacement  
42 parts and repair services to property described in this subparagraph;  
43 (E) any equipment used in support of or to supply vital life functions,  
44 including oxygen supply equipment used for humans or animals,

45 kidney dialysis machines and any other such device used in necessary  
46 support of vital life functions, and apnea monitors, and repair or  
47 replacement parts and repair services rendered to property described  
48 in this subparagraph; and (F) support hose that is specially designed to  
49 aid in the circulation of blood and is purchased by a person who has a  
50 medical need for such hose. Repair or replacement parts are exempt  
51 whether purchased separately or in conjunction with the item for  
52 which they are intended, and whether such parts continue the original  
53 function or enhance the functionality of such item. As used in this  
54 subdivision, "repair services" means services that are described in  
55 subparagraph (Q) or [(EE)] (CC) of subdivision [(2)(i)] (37) of section  
56 12-407, as amended."